

Exhibit C

TRIGILD

Bill Hoffman and his Trigild Project Team have handled hundreds of Receivership appointments for a wide spectrum of properties and businesses throughout the country. They quickly take control not only of the principal asset, but also vital legal rights like liquor licenses, franchise agreements, and equipment leases that are critical to the overall value of the asset.

As Receiver, Bill Hoffman and his Trigild Project Team perform the following actions:

- Prepare a Proposed Order Appointing Receiver to assure that all contingencies are addressed by the court in the first hearing.
- Prepare and file all Receiver's documents; serving all appropriate parties. These include opening, interim and closing reports.
- Take possession of, and account for all bank accounts, cash banks, petty cash and all other moneys and securities. Secure all financial records, sales materials, furniture, fixtures & equipment and inventory.
- Take control of all administration keys, change locks and safe combinations where necessary. Implementing key control program.
- Reviewing various business matters such as government permits, licenses, room tax payments, liquor licenses and franchise agreements. Transferring licenses as appropriate. Determining adequate insurance coverage and placement as needed.
- Identifying and addressing any immediate potential liability or safety risks.
- Notifying all utilities, vendors and service contractors of the Receivership action and change of management. Auditing accounts receivable and accounts payable.
- Upon foreclosure, quickly winding up the receivership, preparing the final accounting and report, transferring licenses and franchises to new owner, and securing the court's approval and discharge.

Receiver Fees

William J. Hoffman, Esq.	\$ 225
Vice President	\$ 165
Paralegal	\$ 90
Regional Manager	\$ 90
Clerical Support	\$ 35

These fees are for receiver-related work only, and management-related work is covered under the management contract and fee. Relating to Receiver fees, we attempt to use the most cost-effective person for each task in order to keep costs down. Travel time by airline or train, which may allow time for other work, is billed at half-rate. Auto travel time is billed at full rate. Direct expenses are billed as incurred.